

## Message Text

UNCLASSIFIED

PAGE 01 MADRID 00479 211743Z  
ACTION SCSE-00

INFO OCT-01 EUR-12 ISO-00 SCA-01 TRSE-00 EB-08 L-03 /025 W  
-----220212Z 130439 /73

R 201603Z JAN 77  
FM AMEMBASSY MADRID  
TO SECSTATE WASHDC 8686

UNCLAS MADRID 0479

E.O.11652: N/A  
TAGS: ABUD, EFIN  
SUBJECT: COLLECTION OF U.S. INCOME TAXES DUE U.S. FROM  
AMERICAN CITIZENS CORPORATIONS IN FOREIGN CURRENCY

1. EMBASSY HAS BEEN REQUESTED BY INTERNAL REVENUE SERVICE  
IN PARIS TO ACCEPT FOREIGN CURRENCY IN PAYMENT OF INCOME.  
TAXES DUE US GOVERNMENT FROM AMERICAN CITIZEN CORPORATION  
IN SPAIN.

2. TITLE 26L INTERNAL REVENUE 1954 APPROVED JULY 16,1966  
APPEARS TO RESTRICT ACCEPTANCE OF INCOME TAX PAYMENTS IN A  
FOREIGN TO AMOUNTS RECEIVED IN NONCONVERTIBLE  
FOREIGN CURRENCY DISBURSED FROM MADE AVAILABLE TO A  
FOUNDATION OR COMMISSION ESTABLISHED IN A FOREIGN COUNTRY  
PURSUANT TO AN AGREEMENT ENTERED INTO UNDER THE AUTHORITY  
OF SECTION 32.(B) OF THE SURPLUS PROPERTY ACT OF 1944 AS  
AMENDED 50 U.S. C. APP. 1641 (B) (2)

3. WE WOULD APPRECIATE GUIDANCE IN THIS MATTER AS COLLECTION  
ACTION IS PENDING.STABLER

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** INCOME TAXES, CURRENCIES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 20-Jan-1977 12:00:00 am  
**Decaption Date:** 01-Jan-1960 12:00:00 am  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01-Jan-1960 12:00:00 am  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1977MADRID00479  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D770023-0803  
**Format:** TEL  
**From:** MADRID  
**Handling Restrictions:** n/a  
**Image Path:**  
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**Legacy Key:** link1977/newtext/t19770133/aaaabcwe.tel  
**Line Count:** 43  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 82ec07d4-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION SCSE  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 29-Sep-2004 12:00:00 am  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 3549225  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** COLLECTION OF U.S. INCOME TAXES DUE U.S. FROM AMERICAN CITIZENS CORPORATIONS IN FOREIGN CURRENCY  
**TAGS:** ABUD, EFIN, SP  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odbc://SAS/SAS.dbo.SAS\_Docs/82ec07d4-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009